

2013 DRAFTING REQUEST

Bill

| | | | |
|--------------|---|------------------|-----------------|
| Received: | 3/14/2013 | Received By: | mshovers |
| Wanted: | As time permits | Same as LRB: | |
| For: | Richard Gudex (608) 266-5300 | By/Representing: | Lance |
| May Contact: | | Drafter: | mshovers |
| Subject: | Tax, Individual - dedct/sbtrct Tax, Individual - miscellaneous | Addl. Drafters: | |
| | | Extra Copies: | |

Submit via email: **YES**
 Requester's email: **Sen.Gudex@legis.wisconsin.gov**
 Carbon copy (CC) to:

Pre Topic:

No specific pre topic given

Topic:

Individual income tax deduction for educational supplies purchased by classroom teachers; adopting certain IRC provisions for Wisconsin

Instructions:

See attached. Senate companion for LRB -0659, which is a redraft 2011 LRB 1137/2

Drafting History:

| <u>Vers.</u> | <u>Drafted</u> | <u>Reviewed</u> | <u>Typed</u> | <u>Proofed</u> | <u>Submitted</u> | <u>Jacketed</u> | <u>Required</u> |
|--------------|-----------------------|-------------------|---------------------|----------------|--------------------|--------------------|---------------------|
| /? | mshovers 3/14/2013 | jdye 3/14/2013 | phenry 3/14/2013 | _____ | | | |
| /1 | | | | _____ | srose 3/14/2013 | srose 3/14/2013 | State S&L Tax |

FE Sent For:

<END>

At
Intro.

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|--------|----------|---------------|-------|---------|-----------|----------|----------|
| 1/? | mshovers | 1 3/14 jld ph | | 2/23 | | | |
| 11 NES | 3/13/13 | 3/11 | | 2/14 | | | |

FE Sent For:

<END>

Shovers, Marc

From: Julian, Jamie
Sent: Thursday, March 14, 2013 8:53 AM
To: Shovers, Marc
Cc: Burri, Lance
Subject: RE: Irb 0659

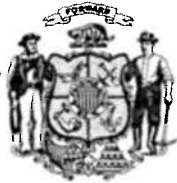
Marc - You have permission from the Jacque office if you need it.

Thanks!

From: Burri, Lance
Sent: Thursday, March 14, 2013 8:49 AM
To: Shovers, Marc
Cc: Julian, Jamie
Subject: Irb 0659

Marc, we need a Senate companion for this bill. It's been circulated, so I don't know if you need the author's permission or not. I've cc'd Jamie from Rep. Jacque's office just in case.

Lance Burri
Office of Sen. Rick Gudex
608-266-5300



State of Wisconsin
2013 - 2014 LEGISLATURE

-149911



LRB-0659/1
MESjld:rs

2013 BILL

keep
fmmr

D-Note
pen

pen

X

1 AN ACT *to create* 71.05 (6) (b) 48. and 71.98 (2) of the statutes; **relating to:**
2 adopting federal law as it relates to an income tax deduction for certain
3 educators and creating an individual income tax deduction for educators who
4 use their own funds to purchase classroom educational supplies.

Analysis by the Legislative Reference Bureau

For taxable years beginning after December 31, 2012, this bill adopts, for state income and franchise tax purposes, a provision of the Internal Revenue Code (IRC) allowing an individual income tax deduction for certain expenses of elementary and secondary school teachers. This federal law does not apply to taxable years beginning after December 31, 2011.

For taxable years beginning after December 31, 2012, this bill creates an individual income tax deduction for an amount of up to \$250 that is paid by an eligible educator for educational materials or supplies for use in a public school, a private school, a tribal school, or a charter school. The bill defines "eligible educator" as an individual who is a teacher, instructor, counselor, principal, or aide in a school for at least 900 hours in the taxable year to which the claim relates. Under the bill, the deduction may not be claimed in any year for which an individual may claim the deduction to which the IRC update in this bill applies. In the past, the federal government has extended this federal deduction upon its expiration.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

BILL

For further information see the ***state and local*** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 **SECTION 1.** 71.05 (6) (b) 48. of the statutes is created to read:

2 71.05 (6) (b) 48. Except as provided in subd. 48. f., for taxable years beginning
3 after December 31, 2012, an amount up to \$250 paid for educational supplies, in the
4 taxable year to which the claim relates, by a claimant who is an eligible educator at
5 a school. In this subdivision, the following terms have the following meanings and
6 the following conditions apply:

7 a. “Educational supplies” means books, supplies, other than nonathletic
8 supplies for courses of instruction in health or physical education, computer
9 equipment, including related software and services, and other equipment and
10 supplementary materials that are purchased and used by an eligible educator in the
11 classroom.

12 b. “Eligible educator” means an individual who is a teacher, instructor,
13 counselor, principal, or aide in a school for at least 900 hours in the taxable year to
14 which the claim relates.

15 c. “School” means a public school, as specified in s. 115.01 (1); a private school,
16 as specified in s. 115.001 (3r); a tribal school; or a charter school, as specified in s.
17 115.001 (1).

18 d. “Tribal school” means an institution with an educational program that has
19 as its primary purpose providing education in any grade or grades from kindergarten
20 to 12 and that is controlled by the elected governing body of a federally recognized
21 American Indian tribe or band in Wisconsin or by a tribal educational authority

BILL

1 established under the laws of a federally recognized American Indian tribe or band
2 in Wisconsin.

3 e. For a claimant who is a nonresident or part-year resident of this state,
4 multiply the amount for which the claimant is eligible under subd. 48. (intro.) by a
5 fraction, the numerator of which is the individual's wages, salary, tips, unearned
6 income, and net earnings from a trade or business that are taxable by this state and
7 the denominator of which is the individual's total wages, salary, tips, unearned
8 income, and net earnings from a trade or business. In this subd. 48. e., for married
9 persons filing separately "wages, salary, tips, unearned income, and net earnings
10 from a trade or business" means the separate wages, salary, tips, unearned income,
11 and net earnings from a trade or business of each spouse, and for married persons
12 filing jointly "wages, salary, tips, unearned income, and net earnings from a trade or
13 business" means the total wages, salary, tips, unearned income, and net earnings
14 from a trade or business of both spouses.

15 f. This subdivision does not apply to any taxable year for which an individual
16 may claim a deduction under section 62 (a) (2) (D) of the Internal Revenue Code.

17 **SECTION 2.** 71.98 (3) of the statutes is created to read:

18 71.98 (3) CERTAIN EXPENSES OF TEACHERS. For taxable years beginning after
19 December 31, 2012, section 62 (a) (2) (D) of the Internal Revenue Code, as amended
20 to December 31, 2012, relating to certain expenses of elementary and secondary
21 school teachers.

22 (END)

D-NOTE

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

1899
LRB-0659/1dn
MES:jld:rs

↑
keep

November 30, 2012 } new
date

~~Rep. J. J. Lee~~ Sen. Gudex ^

If this bill is not enacted by the end of July or early August 2013, the dates in the bill will need to be advanced by one year.

Marc E. Shovers
Managing Attorney
Phone: (608) 266-0129
E-mail: marc.shovers@legis.wisconsin.gov

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-1899/1dn
MES:jld:ph

March 14, 2013

Sen. Gudex:

If this bill is not enacted by the end of July or early August 2013, the dates in the bill will need to be advanced by one year.

Marc E. Shovers
Managing Attorney
Phone: (608) 266-0129
E-mail: marc.shovers@legis.wisconsin.gov

Rose, Stefanie

From: Burri, Lance
Sent: Thursday, March 14, 2013 4:24 PM
To: LRB.Legal
Subject: Draft Review: LRB -1899/1 Topic: Individual income tax deduction for educational supplies purchased by classroom teachers; adopting certain IRC provisions for Wisconsin

Please Jacket LRB -1899/1 for the SENATE.